

**SIXTH WARD AND CROWLEY  
DRAINAGE DISTRICT  
FINANCIAL REPORT  
DECEMBER 31, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **APR 18 2012**

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**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

To the Board of Commissioners of  
Sixth Ward and Crowley Drainage District  
Crowley, Louisiana

We have reviewed the accompanying basic financial statements of Sixth Ward and Crowley Drainage District, a component unit of Acadia Parish Police Jury, as of and for the year ended December 31, 2011, as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Sixth Ward and Crowley Drainage District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Sixth Ward and Crowley Drainage District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with Louisiana Governmental Audit Guide and the provisions of State law, we have issued a report, dated March 1, 2012, on the results of our agreed-up procedures.

Management has not presented the Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 22 and 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information has been compiled from information that is the representation of management. We have not audited or reviewed the information, and accordingly, we do not express an opinion or provide any assurance on the information.

*Broussard, Roche, Lewis & Breaux LLP*

Lafayette, Louisiana  
March 1, 2012

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

STATEMENT OF NET ASSETS

December 31, 2011

See Independent Accountants' Review Report

ASSETS

|                                  |                   |
|----------------------------------|-------------------|
| Cash                             | \$ 87,340         |
| Certificates of deposit          | 231,198           |
| Property taxes receivable        | 330,100           |
| State revenue sharing receivable | 34,000            |
| Accrued interest receivable      | 1,881             |
| Capital assets                   |                   |
| Non depreciable                  | 1,500             |
| Depreciable, net                 | <u>80,161</u>     |
| Total assets                     | <u>\$ 766,180</u> |

LIABILITIES AND NET ASSETS

LIABILITIES

|                                |                  |
|--------------------------------|------------------|
| Accounts payable               | \$ 1,330         |
| Accrued liabilities            | 2,824            |
| Pension fund deduction payable | <u>11,099</u>    |
| Total liabilities              | <u>\$ 15,253</u> |

NET ASSETS

|                                  |                   |
|----------------------------------|-------------------|
| Invested in capital assets       | \$ 81,661         |
| Unrestricted                     | <u>669,266</u>    |
| Total net assets                 | <u>\$ 750,927</u> |
| Total liabilities and net assets | <u>\$ 766,180</u> |

See Notes to Financial Statements.

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT  
STATEMENT OF ACTIVITIES  
Year Ended December 31, 2011  
See Independent Accountants' Review Report

|   |                     |
|---|---------------------|
| Expenses:                               |                     |
| Governmental activities -               |                     |
| Public works                            | <u>\$ 399,345</u>   |
| Operating grants and contributions      | <u>\$ 22,533</u>    |
| Net expenses                            | <u>\$ (376,812)</u> |
| General revenues:                       |                     |
| Property taxes                          | \$ 324,383          |
| Grants and contributions not restricted |                     |
| to specific programs                    | 34,064              |
| Investment earnings                     | 3,866               |
| Gain on disposal of capital asset       | <u>2,500</u>        |
| Total general revenues                  | <u>\$ 364,813</u>   |
| Change in net assets                    | \$ (11,999)         |
| Net assets, beginning                   | <u>762,926</u>      |
| Net assets, ending                      | <u>\$ 750,927</u>   |

See Notes to Financial Statements.

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**FUND FINANCIAL STATEMENTS**

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

BALANCE SHEET  
GOVERNMENTAL FUND  
December 31, 2011

See Independent Accountants' Review Report

| ASSETS                             | General<br>Fund   |
|------------------------------------|-------------------|
| Cash                               | \$ 87,340         |
| Certificates of deposit            | 231,198           |
| Property taxes receivable          | 330,100           |
| State revenue sharing receivable   | 34,000            |
| Accrued interest receivable        | <u>1,881</u>      |
| Total assets                       | <u>\$ 684,519</u> |
|                                    |                   |
| LIABILITIES AND FUND BALANCE       |                   |
| LIABILITIES                        |                   |
| Accounts payable                   | \$ 1,330          |
| Accrued liabilities                | 2,824             |
| Pension fund deduction payable     | <u>11,099</u>     |
| Total liabilities                  | <u>\$ 15,253</u>  |
| FUND BALANCE                       |                   |
| Assigned to:                       |                   |
| Projected deficit                  | \$ 30,000         |
| Unassigned                         | <u>639,266</u>    |
| Total fund balance                 | <u>\$ 669,266</u> |
| Total liabilities and fund balance | <u>\$ 684,519</u> |

See Notes to Financial Statements.

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS

December 31, 2011

See Independent Accountants' Review Report

|  |            |
|--|------------|
| Total fund balance - governmental fund | \$ 669,266 |
|--|------------|

Total net assets reported for governmental  
activities in the statement of net assets  
is different because:

Capital assets used in governmental  
activities are not financial resources  
and are therefore not reported in the  
funds.

|                     |               |
|---------------------|---------------|
| Capital assets, net | <u>81,661</u> |
|---------------------|---------------|

|                                       |                   |
|---------------------------------------|-------------------|
| Net assets of governmental activities | <u>\$ 750,927</u> |
|---------------------------------------|-------------------|

See Notes to Financial Statements

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
Year Ended December 31, 2011  
See Independent Accountants' Review Report

|                                      | <u>General<br/>Fund</u> |
|--------------------------------------|-------------------------|
| Revenues:                            |                         |
| Taxes -                              |                         |
| Ad valorem                           | \$ 324,383              |
| Intergovernmental -                  |                         |
| State revenue sharing                | 34,064                  |
| Grant revenue                        | 22,533                  |
| Investment earnings                  | <u>3,866</u>            |
| Total revenues                       | <u>\$ 384,846</u>       |
| Expenditures.                        |                         |
| Current -                            |                         |
| Public works                         | \$ 375,892              |
| Capital outlay                       | <u>21,235</u>           |
| Total expenditures                   | <u>\$ 397,127</u>       |
| Excess of expenditures over revenues | \$ (12,281)             |
| Other financing sources:             |                         |
| Proceeds from sale of capital asset  | <u>2,500</u>            |
| Net change in fund balance           | \$ (9,781)              |
| Fund balance, beginning              | <u>679,047</u>          |
| Fund balance, ending                 | <u>\$ 669,266</u>       |

See Notes to Financial Statements.

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND TO

THE STATEMENT OF ACTIVITIES

Year Ended December 31, 2011

See Independent Accountants' Review Report

Net change in fund balance - governmental fund \$ (9,781)

The change in net assets reported for governmental  
activities in the statement of activities is  
different because:

Governmental funds report capital outlays as  
expenditures. However, in the statement of  
activities the cost of those assets is  
allocated over their estimated useful lives  
and reported as depreciation expense.

|                      |               |                |
|----------------------|---------------|----------------|
| Depreciation expense | \$ (23,453)   |                |
| Capital outlay       | <u>21,235</u> | <u>(2,218)</u> |

Change in net assets of governmental activities \$ (11,999)

See Notes to Financial Statements.

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

See Independent Accountants' Review Report

Note 1. Summary of Significant Accounting Policies

The financial statements of the Sixth Ward and Crowley Drainage District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies of the District are described below.

Reporting entity:

As provided by Louisiana Revised Statute 38:1607, the District is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the Acadia Parish Police Jury. The District was created under the authority of Louisiana Revised Statutes 38:1601-1707 and was established for the purpose of draining and reclaiming the undrained or partially drained marsh, swamp, and overflowed lands in the district that must be levied and pumped in order to be drained and reclaimed.

In conformance with GASB Codification Section 2100, the Drainage District is a component unit of the Acadia Parish Police Jury, the governing body of the Parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general governmental services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

Basis of presentation:

The District's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide financial statements -

The government-wide financial statements include the statement of net assets and the statement of activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

In the government-wide statement of net assets, the governmental activities are reported on a full accrual, economic basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in two parts - invested in capital assets and unrestricted.

The government-wide statement of activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grant while the capital grants column reflects capital-specific grants.

The District reports all direct expenses by function in the government-wide statement of activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is included as a direct expense. The net cost (by function) is normally covered by general revenue (property taxes, intergovernmental revenues, interest earnings, etc.)

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

Fund financial statements -

The fund financial statements provide information about the District's funds. The emphasis of the fund financial statements is on major governmental funds.

The District reports the following major governmental fund:

General fund - This fund is the District's only fund and it accounts for all activities of the District.

Basis of accounting:

Government-wide financial statements -

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows takes place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants and donations. On an accrual

NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

basis, revenue from property taxes is recognized in the year for which they are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Fund financial statements -

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are recognized in the year they are billed. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year.

Expenditures are recorded when the related fund liability is incurred, except for compensated absences, which are recognized as expenditures to the extent that they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

Cash:

Cash includes amounts in demand deposits.

Investments:

State statutes authorize the District to invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

The District's investments at December 31, 2011 consisted of time certificates of deposit purchased from local financial institutions. These certificates are not subject to GASB Statement No. 31 requirements; thus, they are stated at cost.

Fixed assets:

The accounting treatment over property and equipment (fixed assets) depends on whether the assets are reported in the government-wide or fund financial statements



NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

Government-wide financial statements -

The District's property and equipment with useful lives of more than one year are stated at historical costs and comprehensively reported in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives, in years, for depreciable assets are as follows:

|                        | <u>Years</u> |
|------------------------|--------------|
| Equipment              | 3 - 10       |
| Furniture and fixtures | 5            |
| Other improvements     | 10           |

Fund financial statements -

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Compensated absences:

The District does not have a formal policy on vacation and sick leave.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Equity classifications:

Government-wide statements -

Equity is classified as net assets and displayed in two components:

1. Invested in capital assets - Consists of capital assets net of accumulated depreciation.
2. Unrestricted net assets - All other net assets that do not meet the definition of "invested in capital assets."

The District has no restricted net assets at December 31, 2011.

NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

Fund financial statements -

Beginning with fiscal year 2011, the District implemented GASB Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- Restricted fund balance - Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- Committed fund balance - Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- Assigned fund balance - Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority,
- Unassigned fund balance - Amounts that are available for any purpose; positive amounts are reported only in the general fund

The Board of Commissioners establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives) Assigned fund balance is established by the Board of Commissioners through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned.

NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

Note 2. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires each financial institution to pledge their own securities to cover any amount in excess of federal depository insurance coverage. These securities must be held in the District's name. Accordingly, the District had no custodial credit risk at December 31, 2011.

Note 3. Property Taxes

Government-wide financial statements -

Property taxes are recognized in the year for which they are levied net of uncollectible amounts, as applicable

Fund financial statements -

Property taxes attach as an enforceable lien on property as of January 1 of each year. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. Taxes are budgeted and the revenue recognized in the year they are levied. The taxes are based on assessed values determined by the Tax Assessor of Acadia Parish and are collected by the Sheriff. The taxes are remitted to the District net of deductions for Pension Fund contributions

The District authorized and levied general corporate taxes of 5.00 mills on property with assessed valuations totaling \$66,026,467 for the year ended December 31, 2011.

Total taxes levied, exclusive of homestead exemptions, was \$330,133 for 2011. Property taxes receivable consists of taxes due from the taxpayers and taxes collected in December 2011 by the Acadia Parish Sheriff's Office, but not remitted to the District until January 2012. Taxes receivable at December 31, 2011 totaled \$330,100, all of which is considered collectible.

NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

Note 4. Capital Assets

Capital assets activity for the year ended December 31, 2011 is as follows.

|  | <u>Beginning<br/>Balance</u> | <u>Increases</u>   | <u>Decreases</u>   | <u>Ending<br/>Balance</u> |
|--|------------------------------|--------------------|--------------------|---------------------------|
| Governmental activities:                                       |                              |                    |                    |                           |
| Capital assets, not being<br>depreciated -                     |                              |                    |                    |                           |
| Land   | \$ 1,500                     | \$ -0-             | \$ -0-             | \$ 1,500                  |
| Capital assets being<br>depreciated -                          |                              |                    |                    |                           |
| Equipment  | \$ 314,948                   | \$ 21,235          | \$ (16,051)        | \$ 320,132                |
| Furniture and fixtures   | 1,275                        | -                  | -                  | 1,275                     |
| Other improvements   | <u>1,731</u>                 | <u>-</u>           | <u>-</u>           | <u>1,731</u>              |
| Total capital assets<br>being depreciated                      | <u>\$ 317,954</u>            | <u>\$ 21,235</u>   | <u>\$ (16,051)</u> | <u>\$ 323,138</u>         |
| Less accumulated depreciation<br>for -                         |                              |                    |                    |                           |
| Equipment  | \$ (232,383)                 | \$ (23,198)        | \$ 16,051          | \$ (239,530)              |
| Furniture and fixtures   | (1,461)                      | (255)              | -                  | (1,716)                   |
| Other improvements   | <u>(1,731)</u>               | <u>-</u>           | <u>-</u>           | <u>(1,731)</u>            |
| Total accumulated<br>depreciation                              | <u>\$ (235,575)</u>          | <u>\$ (23,453)</u> | <u>\$ 16,051</u>   | <u>\$ (242,977)</u>       |
| Total governmental capital<br>assets being depreciated,<br>net | <u>\$ 82,379</u>             | <u>\$ (2,218)</u>  | <u>\$ -0-</u>      | <u>\$ 80,161</u>          |
| Total governmental capital<br>assets, net                      | <u>\$ 83,879</u>             | <u>\$ (2,218)</u>  | <u>\$ -0-</u>      | <u>\$ 81,661</u>          |

Depreciation expense was charged to functions as follows:

|                          |                  |
|--------------------------|------------------|
| Governmental activities. |                  |
| Public Works             | <u>\$ 23,453</u> |

NOTES TO FINANCIAL STATEMENTS  
See Independent Accountants' Review Report

Note 5. Per Diem Paid to the Board of Commissioners

Compensation paid to Commissioners for the year ended December 31, 2011 is as follows:

|               |                 |
|---------------|-----------------|
| Thomas Sarver | \$ 600          |
| Terry Istre   | 1,100           |
| Brad Core     | 2,400           |
| Wayne Baronet | 1,200           |
| James Webb    | 1,100           |
| Chris Sarver  | <u>400</u>      |
|               | <u>\$ 6,800</u> |

Note 6. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to cover any claims related to these risks.

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**REQUIRED SUPPLEMENTARY INFORMATION**

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND

Year Ended December 31, 2011

See Independent Accountants' Review Report

|   | Original<br>Budget | Final<br>Budget   | Actual            | Variance With<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|-------------------|-------------------|---|
| <b>Revenues.</b>                        |                    |                   |                   |   |
| Taxes -                                 |                    |                   |                   |   |
| Ad valorem                              | \$ 332,100         | \$ 324,100        | \$ 324,383        | \$ 283  |
| Intergovernmental -                     |                    |                   |                   |   |
| State revenue sharing                   | 31,900             | 34,000            | 34,064            | 64  |
| Grant revenue                           | -                  | -                 | 22,533            | 22,533  |
| Investment earnings                     | 4,600              | 3,700             | 3,866             | 166   |
| Total revenues                          | <u>\$ 368,600</u>  | <u>\$ 361,800</u> | <u>\$ 384,846</u> | <u>\$ 23,046</u>  |
| <b>Expenditures:</b>                    |                    |                   |                   |   |
| Current -                               |                    |                   |                   |   |
| Public works:                           |                    |                   |                   |   |
| Salaries and taxes                      | \$ 140,000         | \$ 144,000        | \$ 143,769        | \$ 231  |
| Equipment                               | 30,000             | 37,013            | 24,467            | 12,546  |
| Fuel                                    | 22,000             | 23,250            | 25,809            | (2,559)   |
| Telephone and utilities                 | 5,400              | 5,700             | 5,467             | 233   |
| Office supplies                         | 1,000              | 1,200             | 1,272             | (72)  |
| Office rent                             | 3,000              | 3,000             | 3,000             | -   |
| Insurance                               | 84,500             | 82,829            | 84,749            | (1,920)   |
| Chemicals                               | 20,000             | 20,000            | 19,903            | 97  |
| Project expenses                        | 25,000             | 2,375             | 2,375             | -   |
| Per diem                                | 7,200              | 6,800             | 6,800             | -   |
| Pension deduction                       | 10,300             | 11,100            | 11,099            | 1   |
| Professional fees                       | 19,800             | 20,375            | 19,837            | 538   |
| Miscellaneous                           | 400                | 400               | 227               | 173   |
| Building maintenance                    | 2,000              | -                 | 27,118            | (27,118)  |
| Capital outlay                          | 28,000             | 21,235            | 21,235            | -   |
| Total expenditures                      | <u>\$ 398,600</u>  | <u>\$ 379,277</u> | <u>\$ 397,127</u> | <u>\$ (17,850)</u>                                      |
| Excess of expenditures<br>over revenues | \$ (30,000)        | \$ (17,477)       | \$ (12,281)       | \$ 5,196  |
| <b>Other financing sources:</b>         |                    |                   |                   |   |
| Proceeds from sale of<br>capital asset  | <u>-</u>           | <u>-</u>          | <u>2,500</u>      | <u>2,500</u>  |
| Net change in fund balance              | \$ (30,000)        | \$ (17,477)       | \$ (9,781)        | \$ 7,696  |
| Fund balance, beginning                 | <u>30,000</u>      | <u>17,477</u>     | <u>679,047</u>    | <u>661,570</u>  |
| Fund balance, ending                    | <u>\$ -0-</u>      | <u>\$ -0-</u>     | <u>\$ 669,266</u> | <u>\$ 669,266</u>                                       |

See Notes to Budgetary Comparison Schedule.



SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

NOTES TO BUDGETARY COMPARISON SCHEDULE  
See Independent Accountants' Review Report

Note 1. Budgets and Budgetary Accounting

The District uses the following procedures in establishing the budgetary data reflected in the financial statements:

- 1 The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them
2. A public hearing is conducted to obtain taxpayer comments.
- 3 The budget is then legally enacted through passage of an ordinance
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. The budget is employed as a management control device during the year that assists its users in financial activity analysis

All budget appropriations lapse at year-end. The final budget presented is as amended by the Board of Commissioners.

Note 2. Stewardship, Compliance and Accountability

Excess of Expenditures Over Appropriations. The following individual funds had actual expenditures in excess of budgeted expenditures for the year ended December 31, 2011:

|              | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>    | <u>Excess</u>      |
|--------------|----------------------------|-------------------------|------------------|--------------------|
| General Fund | <u>\$398,600</u>           | <u>\$379,277</u>        | <u>\$397,127</u> | <u>\$ (17,850)</u> |

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Elizabeth J. Moreau, CPA\*  
Frank D. Bergeron, CPA\*  
Lonnie J. Hebert, CPA\*  
Robert M. DeRouen, Jr. CPA\*

*Retired*

Sidney L. Broussard, CPA 1925-2005  
Leon K. Poché, CPA 1984  
James H. Breaux, CPA 1987  
Erma R. Walton, CPA 1988  
George A. Lewis, CPA 1992  
Geraldine J. Wamberley, CPA 1995  
Lawrence A. Cramer, CPA 1999  
Ralph Friend, CPA 2002  
Donald W. Kelley, CPA 2005  
George J. Trappey, III, CPA 2007  
Terrel P. Dressel, CPA 2007  
Herbert Lemoune II, CPA 2008  
Mary T. Miller, CPA 2011

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of  
Sixth Ward and Crowley Drainage District  
Crowley, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the Sixth Ward and Crowley Drainage District, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Sixth Ward and Crowley Drainage District's compliance with certain laws and regulations during the year ended December 31, 2011, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for materials and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 (the public bid law).

One expenditure in excess of \$20,000 for materials and supplies was made during the year. The District "piggybacked" the State of Louisiana's bid process and made the purchase at a contract price the State of Louisiana had with the vendor. No expenditures were made during the year for public works exceeding \$100,000.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information

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Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants*

\* A Professional Accounting Corporation

3. Obtain from management a listing of all employees paid during the period under examination

Management provided us with the required list

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### **Budgeting**

- 5 Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and all amendments.

- 6 Trace the budget adoption and amendments to the minute book

The original budget was adopted on December 9, 2010. There were various amendments made throughout the year which, according to meeting minutes, were approved by the Board.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more and actual expenditures did not exceed budgeted amounts by 5% or more.

#### **Accounting and Reporting**

8. Randomly select six disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee,

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All six of the selected disbursements were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board at various monthly meetings

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1-42:13 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office. Management has asserted that such documents were properly posted.

#### Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness

We inspected all original bank statements for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report dated March 11, 2011, did not include any comments or unresolved matters

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you

This report is intended solely for the use of management and the Board of Commissioners of the Sixth Ward and Crowley Drainage District, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Broussard Roche, Lewis & Broussard LLP*

Lafayette, Louisiana  
March 1, 2012

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

December 31, 2011 (Date Transmitted)

Sixth Ward & Crowley Drainage District

P. O. Box 1709

Crowley, Louisiana 70527-1709

Broussard, Poche, Lewis & Breaux

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations)

**Public Bid Law**

It is true that we have complied with the public bid law, R S Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [x] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R S 42:1101-1124.

Yes [x] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119

Yes [x] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-18), R S. 39:33, or the budget requirements of R S 39:1331-1342, as applicable

Yes [x] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R S. 44:1, 44:7, 44:31, and 44:36

Yes [x] No [ ]

We have filed our annual financial statements in accordance with R S 24:514, and 33:463 where applicable

Yes [x] No [ ]

We have had our financial statements reviewed in accordance with R S. 24:513

Yes [x] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes ☒ No ☐

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R. S. 39:1410.60-1410.65

Yes ☒ No ☐

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R. S. 14:138, and AG opinion 79-729

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

2-9-12 Brad Core Secretary BRAD CORE  
Date  
2-9-12 Brad Core Treasurer BRAD CORE  
Date  
2-9-12 Wayne Baronet President WAYNE BARONET  
Date

SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

SCHEDULE OF CURRENT YEAR FINDINGS  
Year Ended December 31, 2011

There are no findings in the current year.



SIXTH WARD AND CROWLEY DRAINAGE DISTRICT

SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended December 31, 2011

There were no findings in the prior year.